EXHIBIT B

From:

Warin, F. Joseph

To:

Shah, Tejal

Cc:

Enright, John; Patterson, Edward C.

Subject:

Re: NY-10215

Date:

Tuesday, May 26, 2020 4:48:10 PM

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Tejal,

We are writing to acknowledge receipt of the Staff's request for testimony. As we discussed today, we will address the next steps regarding the form and matter of our obtaining our clients' information.

Best, Joe.

F. Joseph Warin PC

GIBSON DUNN

Gibson, Dunn & Crutcher LLP

1050 Connecticut Avenue. N.W., Washington, DC 20036-5306

Tel +1 202.887.3609 * Mobile 1 703.447.4301 – Int'l Mobile 1 202.213.3597

FWarin@gibsondunn.com * www.gibsondunn.com

On May 26, 2020, at 4:28 PM, Shah, Tejal <shahte@sec.gov> wrote:

[External Email]

Joe,

Please see attached subpoenas for the testimony of your clients, Gerald and Mary Fauth. As discussed, we inserted dates as placeholders, but will be flexible regarding scheduling dates that work for all parties. We can also continue to discuss whether interviews/proffers make more sense than testimony under the circumstances.

Thanks, Tejal

Tejal D. Shah Senior Counsel U.S. Securities and Exchange Commission (212) 336-0121

Confidentiality Notice: This e-mail message, including any attachments, from the U.S.

Securities and Exchange Commission is for the exclusive use of the intended recipient(s) and may contain confidential and privileged information. If you are not the intended recipient, please do not read, distribute, or take action in reliance upon the message. If you have received this message in error, please notify the sender immediately by return e-mail and promptly delete this message and its attachments from your computer system. Be advised that no privileges are waived by the transmission of this message.

<2020.05.26 subpoena to Gerald Fauth (testimony).pdf>

<2020.05.26 Subpoena to Mary Fauth (testimony).pdf>

This message may contain confidential and privileged information for the sole use of the intended recipient. Any review, disclosure, distribution by others or forwarding without express permission is strictly prohibited. If it has been sent to you in error, please reply to advise the sender of the error and then immediately delete this message.

Please see our website at https://www.gibsondunn.com/ for information regarding the firm and/or our privacy policy.